

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION

UNITED STATES OF AMERICA,	)	No. _____
)	
Plaintiff,	)	Counts One Through Thirty Seven:
	)	Aiding and Assisting in the
v.	)	Preparation and Filing of False and
	)	Fraudulent Tax Returns
TINA CHRISTINE SMITH,	)	26 U.S.C. Section 7206(2)
[DOB: XX/XX/1957])	
	)	As to Each Count:
Defendant.	)	NMT 3 Years and \$250,000
	)	Supv. Release: NMT 1 year
	)	\$100 Special Assessment
	)	Order of Restitution
	)	Cost of Prosecution
	)	Class E Felony

INDICTMENT

THE GRAND JURY CHARGES THAT:

1. At all times relevant to this Indictment:
 - a. Defendant, **Tina Christine Smith**, was a tax-return preparer employed at H&R Block during tax years 1992-2003. During tax years 2000-2003, Defendant worked at H&R Block's Eastern Tax Service location at 1360 E. Meyer Blvd., in Kansas City, Missouri. On October 20, 2002, defendant applied for and received an electronic filing identification number (EFIN) for Doctor T Tax Service. Doctor T business operated out of defendant's residence, 1136 E. 76th Terrace, Kansas City, Missouri 64131. In 2003 defendant also prepared tax returns at her residence under the business Doctor T Tax Service. Both the H&R Block office and Doctor T Tax Service are in the Western Judicial District of Missouri.

- b. Defendant, **Tina Christine Smith**, prepared federal income tax returns for clients containing material false and fraudulent claims of deductions, including fictitious and/or inflated Schedule A expenses such as medical expenses, charitable contributions, and job expenses; fictitious Schedule C losses such as business losses; fictitious Schedule D losses such as monetary loan losses; fictitious education credits; and fictitious and/or inflated childcare expenses to which the clients were not entitled.
- c. Defendant, **Tina Christine Smith**, prepared at least thirty-seven false and fraudulent income tax returns, resulting in a tax loss of approximately \$108,962.00.
2. On or about the dates listed below, at Kansas City, in the Western District of Missouri, defendant, **Tina Christine Smith**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of the U.S. Individual Income Tax Returns, Form 1040, of the clients listed below for the calendar years below, which returns were false and fraudulent as to the material matters listed below, whereas as the defendant then and there well knew and believed, the clients were not entitled to the deductions claimed on these returns, each return constituting a separate count of this Indictment:

Count	Date of Filing	Client-Tax Year	Material False Matters	Tax Loss
1	2-26-01	D. W. - 2000	Medical expenses; charitable gifts	\$1,627.00
2	2-18-02	D. W. - 2001	Medical expenses; charitable gifts; job expenses; business loss; educational credit	\$4,544.00
3	2-17-03	D. W. - 2002	Medical expenses; charitable gifts; job expenses; loan	\$3,102.00
4	7-23-01	H. V. - 2000	Medical expenses; charitable gifts	\$555.00

5	5-27-02	H. V. - 2001	Medical expenses; charitable gifts; job expenses	\$2,062.00
6	3-10-03	H. V. - 2002	Medical expenses; charitable gifts	\$1,988.00
7	5-14-01	Q. T. - 2000	Charitable gifts	\$1,151.00
8	4-22-02	Q. T. - 2001	Medical expenses; charitable gifts; job expenses	\$1,425.00
9	3-17-03	Q. T. - 2002	Medical expenses; charitable gifts; job expenses	\$1,461.00
10	4-2-01	G. and L. T. - 2000	Medical expenses; charitable gifts	\$3,061.00
11	4-15-02	G. and L. T. - 2001	Medical expenses; charitable gifts; job expenses	\$2,692.00
12	3-10-03	G. and L. T. - 2002	Medical expenses; charitable gifts; job expenses; childcare expenses	\$2,795.00
13	5-6-02	K. S. - 2001	Medical expenses; charitable gifts; job expenses; loan	\$2,760.00
14	3-17-03	K. S. - 2002	Medical expenses; charitable gifts; job expenses; childcare expenses	\$543.00
15	3-11-02	D. H. - 2001	Medical expenses; charitable gifts; job expenses; loan	\$4,108.00
16	2-24-03	D. H. - 2002	Medical expenses; charitable gifts; job expenses; business loss; loan	\$1,414.00
17	2-26-01	C. D. - 2000	Medical expenses; charitable gifts; job expenses	\$2,787.00
18	3-4-02	C. D. - 2001	Medical expenses; charitable gifts; job expenses; loan	\$5,131.00
19	4-7-03	C. D. - 2002	Medical expenses; charitable gifts; job expenses; loan	\$2,688.00
20	4-8-02	W. C. - 2001	Medical expenses; charitable gifts; job expenses; loan; educational credit	\$4,449.00
21	3-10-03	W. C. - 2002	Medical expenses; charitable gifts; job expenses; loan; educational credit	\$5,419.00
22	3-5-01	C. C. - 2000	Medical expenses; charitable gifts	\$1,118.00

23	3-11-02	C. C. - 2001	Medical expenses; charitable gifts	\$1,965.00
24	2-24-03	C. C. - 2002	Medical expenses; charitable gifts	\$978.00
25	10-12-03	M. S. - 2000	Medical expenses; charitable gifts; job expenses; business loss	\$1,763.00
26	10-12-03	M. S. - 2001	Medical expenses; charitable gifts; job expenses; business loss	\$2,016.00
27	10-12-03	M. S. - 2002	Medical expenses; charitable gifts; job expenses; business loss	\$5,034.00
28	1-23-03	E. B. - 2002	Medical expenses; charitable gifts; job expenses; business loss	\$6,640.00
29	2-2-04	E. B. - 2003	Medical expenses; charitable gifts; job expenses; business loss	\$7,387.00
30	5-7-03	D. T. - 2001	Medical expenses; charitable gifts; business loss	\$4,958.00
31	5-7-03	D. T. - 2002	Medical expenses; charitable gifts; job expenses; business loss	\$3,437.00
32	2-18-03	D. T. - 2003	Medical expenses; charitable gifts; job expenses; business loss	\$2,877.00
33	1-31-02	H. M., Jr. - 2001	Medical expenses; charitable gifts; job expenses; business. loss	\$4,174.00
34	2-10-03	H. M., Jr. - 2002	Medical expenses; charitable gifts; job expenses; business loss; childcare expenses	\$1,169.00
35	2-19-02	J. N. - 2001	Medical expenses; charitable gifts; job expenses;	\$3,340.00
36	2-24-03	J. N. - 2002	Medical expenses; charitable gifts; job expenses; business loss	\$3,510.00
37	2-4-04	J. N. - 2003	Medical expenses; charitable gifts; job expenses; business loss	\$2,834.00
TOTAL				\$108,962.00

all in violation of Title 26, United States Code, Section 7206(2).

Dated this 29th day of March, 2005.

A TRUE BILL

/s/ Foreperson
FOREPERSON OF THE GRAND JURY

/s/ Roseann A. Ketchmark
Roseann A. Ketchmark
First Assistant United States Attorney